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APR 15 2010

SKADDEN, ARPS, SLATE,
MEAGHER & FLOM

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:	*	
	*	CASE NO. 05-44481 (RDD)
DPH HOLDINGS CORP., et al.	*	Chapter 11
	*	
	*	RESPONSE OF LINDA S. MEININGER, SHELBY COUNTY, OHIO TREASURER TO OBJECTION TO PROOF OF CLAIMS NUMBERED 18410; 18411; 18412

Now comes Duane A. Goettemoeller, Attorney for Linda S. Meininger, Shelby County Treasurer, and responds to the Objection to Claims No. 18410; 18411 and 18412 filed with this Court on March 19, 2010, as follows:

This response is a response to the claims objection filed March 19, 2010 as part of the Forty-sixth Claims Objection as to

- a) Claim Number 18410 filed July 13, 2009, as a tax claim in the amount of \$7,506.26 (personal property taxes for tax year 2007);
- b) Claim Number 18411 filed July 13, 2009, as a tax claim in the amount of \$20,500.59 (personal property taxes for tax year 2005); and

SHELBY COUNTY PROSECUTING ATTORNEY
126 North Main Avenue
Sidney, Ohio 45365
(937) 498-2101
Fax No. (937) 492-2532

c) Claim Number 18412 filed July 13, 2009, as a tax claim in the amount of \$12,251.50 (personal property taxes for tax year 2006). All of the above claims are made relative to Delphi Corporation, which originally filed in Case No. 05-44481 and each such claim was properly filed prior to the administrative claim bar date of July 15, 2009.

i) The name of the Claimant is Linda Meininger, Treasurer of Shelby County, Ohio, and each of the above claims is for personal property tax returns under the laws of the State of Ohio;

ii) Personal property tax claims are certified to each individual county by the State of Ohio, which then becomes a tax in the year of certification (in this event, 2009) as registered upon the books of each county Treasurer. This certification, received in August is then delivered to the taxed entity for payment. The tax certification was proper and properly filed (served) upon the tax entity (in this case Delphi Automotive Systems, LLC) in the form of the administrative claim upon the date set forth above. Personal property taxes are due and payable upon receipt. Each of these tax claims arose after the filing of the original Bankruptcy Case No. 05-44481 and is a proper administrative claim.

iii) Attached hereto and incorporated herein by reference are:

Exhibits A, B and C, copies of the properly filed proofs of claims, along with a copy of the readout for each such claim.


Exhibits D and E, copies of the personal property tax bills as carried on the records of Linda S. Meininger, Shelby County Treasurer, as they were mailed to Delphi Automotive Systems, LLC.

iv) As of this writing, no part of the claims is known to be contingent as fully or partially contingent.

v) Please cause further response or Court Order to be sent to:

Duane A. Goettemoeller
Assistant Prosecuting Attorney
126 North Main Avenue
Post Office Box 987
Sidney, Ohio 45365
Telephone: (937) 498-2101
Facsimilie: (937) 492-2532
Email: goeduane-kbsg@woh.rr.com

OFFICE OF THE PROSECUTOR,
SHELBY COUNTY, OHIO

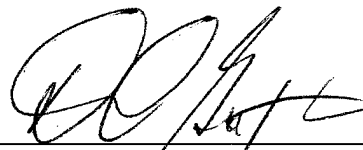
By: 
Duane A. Goettemoeller
Assistant Prosecuting Attorney
Attorney No. 0029641
126 North Main Avenue
Post Office Box 987
Sidney, Ohio 45365
Telephone: (937) 498-2101
Facsimilie: (937) 492-2532
Email: goeduane-kbsg@woh.rr.com

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Response was served by a
3 ½ floppy disk and a hard copy of this response upon the following by Federal Express
Priority Overnight mail this 14th day of April 2010.

DPH Holdings Corp.
Attention: President
5725 Delphi Drive
Troy, Michigan 48098

John Wm. Butler, Jr.
John K. Lyons
Michael W. Perl
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

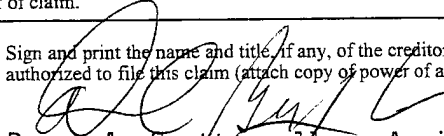


Duane A. Goettemoeller

I:\Kathy\County\Treasurer\Real Estate\DPH Holdings Corp\Response to Obj of POC.doc

SHELBY COUNTY PROSECUTING ATTORNEY

126 North Main Avenue
Sidney, Ohio 45365
(937) 498-2101
Fax No. (937) 492-2532

United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		Pg 5 of 12 Administrative Expense Claim Form	EXHIBIT <u>A</u>
Debtor against which claim is asserted: Delphi Corporation, et al. 05-44481		Case Name and Number In re Delphi Corporation., et al. 05-44481 Chapter 11, Jointly Administered	
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.			
Name of Creditor <i>(The person or other entity to whom the debtor owes money or property)</i> Linda S. Meininger, Shelby County Treasurer Name and Address Where Notices Should be Sent Duane A. Goettemoeller, Assistant Prosecutor P. O. Box 987, Sidney, OH 45365 Telephone No. (937) 498-2101		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 2-806489		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes Personal Property Taxes <input type="checkbox"/> Other (Describe briefly)			
2. DATE DEBT WAS INCURRED Tax Year 2007		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ <u>7,506.26</u> <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
5. Brief Description of Claim (attach any additional information): Personal Property Taxes due and owing Shelby County, Ohio.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY	
7. SUPPORTING DOCUMENTS: <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".		RECEIVED JUL 13 2009 KURTZMAN CARSON CONSULTANTS	
8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY	
Date 7/10/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)  Duane A. Goettemoeller, Assistant Prosecuting Attorney, Shelby County, Ohio		

COPY

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JUL 13 2009

KURTZMAN CARSON CONSULTANTS

JUL 13 2009

Page 1
13:13:29

Print Key Output
5722SS1 V5R1M0 010525 S1087F2B 06/22/09

Display Device : T5
User : KATHY

Personal Property Receipt Entry

Account No 2-806489

DELPHI AUTOMOTIVE SYSTEMS LLC

Total Due 40258.35

	Yr	Sc	2nd-Pen	Interest	Tax	Total
3 Charge	07			46914	703712	750626
Paid						6-23-09
Remitted						Add-Prior
Due				46914	703712	750626

4 Charge 00
Paid
Remitted
Due

FI:
F2-Pay History F3-Info1 F4-Info2 F5/6-A/TNotes F17/18-view 1st/subseq

United States Bankruptcy Court

Southern District of New York

Delphi Corporation et al. Claims Processing
c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue
El Segundo, California 90245

Pg 7 of 12

Administrative
Expense Claim
Form

EXHIBIT

B

Debtor against which claim is asserted:

Delphi Corporation, et al. 05-44481

Case Name and Number

In re Delphi Corporation., et al. 05-44481
Chapter 11, Jointly Administered

NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.

Name of Creditor

(The person or other entity to whom the debtor owes money or property)

Linda S. Meininger, Shelby
County Treasurer

Name and Address Where Notices Should be Sent

Duane A. Goettemoeller, Assistant Prosecutor
P. O. Box 987
Sidney, OH 45365-0987
Telephone No. (937) 498-2101

- ☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
- ☐ Check box if you have never received any notices from the bankruptcy court in this case.
- ☒ Check box if the address differs from the address on the envelope sent to you by the court.

THIS SPACE IS FOR
COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES
DEBTOR:

2-806489

Check here if this claim ☐ replaces
☐ amends a previously filed claim, dated: _____

1. BASIS FOR CLAIM

- ☐ Goods sold
☐ Services performed
☐ Money loaned
☐ Personal injury/wrongful death
☒ Taxes **Personal Property Taxes**
☐ Other (Describe briefly)

- ☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)
☐ Wages, salaries, and compensation (Fill out below)
Your social security number _____
Unpaid compensation for services performed
from _____ to _____
(date) (date)

2. DATE DEBT WAS INCURRED

Tax Year 2005

3. IF COURT JUDGMENT, DATE OBTAINED:

4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ 20,500.59

☒ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

5. Brief Description of Claim (attach any additional information):

Personal Property Taxes due and owing Shelby County, Ohio.

6. **CREDITS AND SETOFFS:** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. **SUPPORTING DOCUMENTS:** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. **DO NOT SEND ORIGINAL DOCUMENTS.** If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".

8. **DATE-STAMPED COPY:** To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date

July 10, 2009

Sign and print the name and title, if any, of the creditor or other person
authorized to file this claim (attach copy of power of attorney, if any)

Duane A. Goettemoeller, Assistant Prosecuting
Attorney, Shelby County, Ohio

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COURT USE ONLY

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JUL 13 2009

KURTZMAN CARSON CONSULTANTS

Print Key Output

S1087F2B

06/22/09

Page 1
13:13:15

Linda S. Weininger
LINDA S. WEININGER
SHELBY COUNTY TREASURER

Display Device : T5
User : KATHY

Personal Property Receipt Entry

Account No 2-806489

DELPHI AUTOMOTIVE SYSTEMS LLC

Total Due 40258.35

Yr	Sc	2nd-Pen	Interest	Tax	Total	
05			254388	1795671	2050059	8-10-07 Delinquent
06			124716	1100434	1225150	9-09-08 Delinquent
07			124716	1100434	1225150	
08			254388	1795671	2050059	

History F3-Info1 F4-Info2 F5/6-A/TNotes F17/18-view 1st/subseq

DELPHI AUTOMOTIVE SYSTEMS LLC
P O BOX 5082
TROY, MI 48007
CLINTON TWP - SIDNEY SD

2005 TAX \$20,500.59
2006 TAX 12,251.50
2007 TAX 7,506.26
TOTAL \$40,258.35

Linda S. Meininger/Kr
LINDA S. MEININGER
SHELBY COUNTY TREASURER

Page 1
06/22/09 13:13:15

Print Key Output
S1087F2B

5722551 V5R1MO 010525
Display Device : : T5
User : : : KATHY

Personal Property Receipt Entry

Account No 2-806489

DELPHI AUTOMOTIVE SYSTEMS LLC

Total Due 40258.35

	Yr	Sc	2nd-Pen	Interest	Tax	Total	
1 Charge	05			254388	1795671	2050059	8-10-07 Delinquent
Paid							
Remitted				254388	1795671	2050059	
Due							
2 Charge	06			124716	1100434	1225150	9-09-08 Delinquent
Paid							
Remitted				124716	1100434	1225150	
Due							

2-Pay History F3-Info1 F4-Info2 F5/6-A/TNotes F17/18-view 1st/subseq
DELPHI AUTOMOTIVE SYSTEMS LLC CLINTON TWP - SIDNEY SD
P O BOX 5082
TROY, MI 48007

2005 TAX	\$20,500.59
2006 TAX	12,251.50
2007 TAX	7,506.26
TOTAL	\$40,258.35

DELPHI AUTOMOTIVE SYSTEMS
2-806409

DATE DUE 11-03-08 ACCOUNT NO. 2-806489

TAX YEAR	SCH	UNPAID TAX	NON-PAYMENT PENALTY	INTEREST TO-DATE	TOTAL
2005	2	17956.71	on review	2094.96	20051.67
2006	2-4	11084.34		972.85	11976.39
TOTAL					11976.39

SEE INSTRUCTIONS
ON BACK

DELPHI AUTOMOTIVE SYSTEMS LLC

PO BOX 5082
TROY

MI 48067

MAKE CHECKS PAYABLE TO:

LINDA S. MEININGER, TREAS
129 E COURT ST
SIDNEY, OH 45365

BANKRUPTCY R & R FILED

FORECLOSURE

PERSONAL PROPERTY DELINQUENT TAX STATEMENT
SHELBY COUNTY
SIDNEY OH 45365

DATE DUE 10-10-07 ACCOUNT NO. 2-806489

TAX YEAR	SCH	UNPAID TAX	NON-PAYMENT PENALTY	INTEREST TO-DATE	TOTAL
2005	2-4	16324.28		1020.28	17344.56
TOTAL					17344.56

SEE INSTRUCTIONS
ON BACK

DELPHI AUTOMOTIVE SYSTEMS LLC

PO BOX 5082
TROY

MI 48067

MAKE CHECKS PAYABLE TO:

LINDA S. MEININGER, TREAS
129 E COURT ST
SIDNEY, OH 45365-3093

BANKRUPTCY R & R FILED

FORECLOSURE

DELPHI AUTOMOTIVE SYSTEMS
2-806409

DATE DUE 11-03-06

TAX YEAR	SCH	TOTAL
2005	2-4	20051.67
2006	2-4	11976.39
TOTAL		11976.39

RETURN THIS STUB WITH PAYMENT

2093

DELPHI AUTOMOTIVE SYSTEMS
2-806409

DATE DUE 10-10-07

TAX YEAR	SCH	TOTAL
2005	2-4	17344.56
TOTAL		17344.56

RETURN THIS STUB WITH PAYMENT

EXHIBIT D

2006

EXHIBIT

E

PERSONAL PROPERTY DELINQUENT TAX STATEMENT

SHELBY COUNTY, OH 45365

DELINQUENT
6/22/096/22/09 DELINQUENT
DELPHI AUTOMOTIVE SYSTEMS LLC
2-806489

DATE DUE 8-23-09 ACCOUNT NO. 2-806489

TAX YEAR	SCH	UNPAID TAX	NON-PAYMENT PENALTY	INTEREST TO-DATE	TOTAL
2007	2-4	7037.12		469.14	7506.26
TOTAL					7506.26

SEE INSTRUCTIONS
ON BACKDELPHI AUTOMOTIVE SYSTEMS LLC
P O BOX 5082
TROY MI 48007MAKE CHECKS PAYABLE TO:
LINDA S. MEININGER, TREASURER
129 E COURT ST
SIDNEY, OH 45365

BANKRUPTCY _____ FORECLOSURE _____

R & R FILED _____

TAX YEAR	SCH	TOTAL
2007	-4	7506.26
TOTAL		7506.26
RECORDER'S RELEASE OF LIEN		

RETURN THIS STUB WITH PAYMENT

2121